IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 11TH MAY 2007 / 21ST VAISAKHA 1929

WP(C).No. 14921 of 2007(B)

PETITIONER:

ST. MARY'S OIL AND FLOUR MILLS,
KADATHI, MUVATTUPUZHA, REPRESENTED BY ITS
MANAGING PARTNER KURIAKKOSE, M.J., ERNAKULAM.

BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN

RESPONDENTS:
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1. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, ERNAKULAM.

2. **THE COMMERCIAL TAX OFFICER,**
   MUVATTUPUZHA.

3. **THE SECRETARY TAXES,**
   GOVERNMENT OF KERALA, SECRETARIAT,
   THIRUVANANTHAPURAM.

BY SPL.GOVERNMENT PLEADER MR.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Antony Dominic, J.

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W.P(C).No.14921 of 2007

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Dated this the 11th day of May, 2007.

JUDGMENT

Aggrieved by Exts.P1 to P3 assessment orders for the years 2002-03 to 2004-05, issued under the Kerala General Sales Tax Act, the petitioner preferred Exts.P4, P5 and P6 appeals and Exts.P7, P8 and P9 petitions seeking stay of recovery of amount pursuant to the assessment orders. It is the complaint of the petitioner that despite the pendency of the appeals and the stay petitions, Exts.P1(a) P2(a) and P3(a) demand notices have been issued for recovering the amount due under the orders of assessment.

2. In view of the fact that the appeals along with the stay petitions are pending consideration of the first respondent, the Appellate Authority, the Writ Petition is disposed of directing the Appellate Authority to consider and pass orders on Exts.P7, P8 and P9 stay petitions within six weeks from the date of receipt of a copy of this judgment. In the meantime, the demand notices evidenced by Exts.P1(a), P2(a) and P3(a) shall be kept in abeyance.

The petitioner is directed to produce a copy of this judgment before the first respondent for compliance.

Antony Dominic
Judge.

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